



**COOPER COUNTY, MISSOURI
TWO YEARS ENDED DECEMBER 31, 2000**

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2002-22
March 13, 2002
www.auditor.state.mo.us**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

March 2002

IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Cooper, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

This audit of Cooper County included additional areas of county operations, as well as the elected county officials. The following concerns were noted as part of the audit:

- Our review of the Associate Division's civil and criminal procedures identified problems similar to those reported in our Eighteenth Judicial Circuit, Associate Division III, Municipal Division audit (report number 2001-67). It appears at least another \$3,189 is missing from court receipts. There was not an adequate segregation of accounting duties, deposits were not made timely although a significant portion of monies on hand were cash receipts, receipt records were not being reconciled to deposits, and monthly listings of open items (liabilities) were not being prepared. In addition, voided receipt transactions were not adequately reviewed and it appears that \$828 related to some of these transactions may not have been deposited.
- A state law, Section 50.333.13, RSMo, enacted in 1997, allowed salary commissions meeting in 1997 to provide mid-term salary increases for associate county commissioners elected in 1996 due to the fact that their terms were increased from two years to four. Based on this law, in 1999 Cooper County's Associate County Commissioners' salaries were each increased approximately \$2,625 yearly.

On May 15, 2001, the Missouri Supreme Court handed down an opinion that holds that all raises given pursuant to this statute section are unconstitutional. Based on the Supreme Court decision, the raises given to each of the Associate County Commissioners, totaling approximately \$5,250 for the two years ended December 31, 2000, should be repaid.

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- A portion of the Prosecuting Attorney's salary is authorized by law because the state Department of Corrections operates a facility in Cooper County. The amount of the additional annual compensation is dependent upon the average annual inmate population of the correctional facility. Based on average inmate population obtained from Department of Corrections' records, it appears the Prosecuting Attorney received \$2,500 more than allowed by law during 2000.
- Numerous concerns were noted with the Sheriff's department payroll procedures resulting in questions regarding the accuracy of the payroll records and possible noncompliance with the Fair Labor Standards Act (FLSA). A written policy regarding overtime and compensatory time has not been adopted for the Sheriff's department. Deputies' monthly time sheets contained errors and inconsistencies, and improper compensatory time balances; and, are not being adequately reviewed by the Sheriff. Maximum compensatory time balances established by the FLSA have been exceeded. Neither the Sheriff nor the County Commission is adequately monitoring deputies' compensatory time and potential liability to the county.

Also included in the audit are recommendations related to county expenditures, budgetary and financial reporting practices, investment practices, and fixed assets records and procedures. The audit also suggested improvements in the accounting controls and procedures of the Sheriff, Prosecuting Attorney, and the Senate Bill 40 Board.

All reports are available on our website: www.auditor.state.mo.us

COOPER COUNTY, MISSOURI

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS**

To the County Commission
and
Officeholders of Cooper County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Cooper County, Missouri, as of and for the years ended December 31, 2000 and 1999, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Cooper County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Cooper County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Cooper County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 2000 and 1999, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we also have issued our report dated November 8, 2001, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Cooper County, Missouri, and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill
State Auditor

November 8, 2001 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Regina Pruitt, CPA
In-Charge Auditor:	Marty Beck
Audit Staff:	Randal A. Schenewerk
	Shantaye Atkinson
	David Zaiser



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
and
Officeholders of Cooper County, Missouri

We have audited the special-purpose financial statements of various funds of Cooper County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated November 8, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Cooper County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance which are described in the accompanying Management Advisory Report.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Cooper County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting which are described in the accompanying Management Advisory Report.

This report is intended for the information of the management of Cooper County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill
State Auditor

November 8, 2001 (fieldwork completion date)

Financial Statements

Exhibit A-1

COOPER COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 2000

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 1,267,341	1,779,127	1,559,414	1,487,054
Special Road and Bridge	510,360	1,045,789	1,115,534	440,615
Assessment	681	150,997	152,572	(894)
Road and Bridge Trust	161,340	608,984	580,243	190,081
Enhanced 911	276,478	386,038	316,916	345,600
Law Enforcement Center	398,968	955,899	586,152	768,715
Election Services Fund	0	4,148	0	4,148
Law Enforcement Training	4,821	13,306	7,349	10,778
Sheriff Civil Fees	34,804	40,784	63,956	11,632
Sheriff Interest	4,627	6,310	7,022	3,915
Prosecuting Attorney Training	5,332	2,615	1,756	6,191
Prosecuting Attorney Bad Check & Administrative Fee	42,949	15,813	37,986	20,776
Prosecuting Attorney Federal Forfeiture	1,720	80	1,800	0
Recorder of Deeds User Fee Account	45,393	9,455	10,254	44,594
Circuit Clerk Interest	11,851	379	0	12,230
Treasurer Adult Abuse	894	616	1,161	349
Expendable Cemetery Trust	1,833	374	0	2,207
Law Library	8,497	8,564	12,388	4,673
Overton-Wooldridge Levee District # 1	91,826	122,298	25,898	188,226
Neighborhood Improvement District # 1	15,059	5,745	0	20,804
Associate Division Interest	26,034	8,217	7,019	27,232
Probate Division Interest	639	29	0	668
Total	\$ 2,911,447	5,165,567	4,487,420	3,589,594

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

COOPER COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 1999

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 1,172,673	1,672,187	1,577,519	1,267,341
Special Road and Bridge	246,546	1,032,292	768,478	510,360
Assessment	6,196	134,916	140,431	681
Road and Bridge Trust	199,307	550,889	588,856	161,340
Enhanced 911	423,848	344,895	492,265	276,478
Law Enforcement Center	160,199	584,571	345,802	398,968
Law Enforcement Training	2,480	11,043	8,702	4,821
Sheriff Civil Fees	32,683	43,371	41,250	34,804
Sheriff Interest	3,844	3,392	2,609	4,627
Prosecuting Attorney Training	5,402	2,131	2,201	5,332
Prosecuting Attorney Bad Check & Administrative Fee	35,467	10,664	3,182	42,949
Prosecuting Attorney Federal Forfeiture	3,939	122	2,341	1,720
Recorder of Deeds User Fee Account	40,109	9,684	4,400	45,393
Circuit Clerk Interest	10,290	1,561	0	11,851
Treasurer Adult Abuse	246	648	0	894
Expendable Cemetery Trust	2,226	407	800	1,833
Law Library	7,905	8,527	7,935	8,497
Overton-Wooldridge Levee District # 1	57,513	38,158	3,845	91,826
Neighborhood Improvement District # 1	9,395	5,664	0	15,059
Associate Division Interest	22,471	6,372	2,809	26,034
Probate Division Interest	606	33	0	639
Total	\$ 2,443,345	4,461,527	3,993,425	2,911,447

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

COOPER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>TOTALS - VARIOUS FUNDS</u>						
RECEIPTS	\$ 4,631,164	5,157,321	526,157	4,122,779	4,455,122	332,343
DISBURSEMENTS	5,710,348	4,480,401	1,229,947	5,447,102	3,990,616	1,456,486
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,079,184)	676,920	1,756,104	(1,324,323)	464,506	1,788,829
CASH, JANUARY 1	2,872,923	2,884,774	11,851	2,420,268	2,420,268	0
CASH, DECEMBER 31	1,793,739	3,561,694	1,767,955	1,095,945	2,884,774	1,788,829
<u>GENERAL REVENUE FUND</u>						
RECEIPTS						
Property taxes	325,000	302,665	(22,335)	250,000	282,070	32,070
Sales taxes	550,000	593,767	43,767	525,000	537,839	12,839
Intergovernmental	386,770	453,097	66,327	303,932	447,937	144,005
Charges for services	237,500	286,963	49,463	228,300	253,319	25,019
Interest	60,000	80,423	20,423	80,000	62,544	(17,456)
Other	40,740	50,055	9,315	30,380	28,213	(2,167)
Transfers in	8,000	12,157	4,157	60,260	60,265	5
Total Receipts	1,608,010	1,779,127	171,117	1,477,872	1,672,187	194,315
DISBURSEMENTS						
County Commission	91,751	88,185	3,566	85,980	85,110	870
County Clerk	90,644	86,211	4,433	89,624	76,782	12,842
Elections	95,110	73,959	21,151	40,050	29,460	10,590
Buildings and grounds	295,748	69,335	226,413	294,500	114,953	179,547
Employee fringe benefits	162,700	147,320	15,380	135,200	133,113	2,087
County Treasurer	31,480	31,216	264	29,999	29,110	889
County Collector	80,334	79,761	573	79,124	74,721	4,403
Circuit Clerk & Ex Officio						
Recorder of Deeds	54,360	46,400	7,960	56,794	48,957	7,837
Associate Circuit Court	20,386	17,920	2,466	20,705	14,100	6,605
Court administration	40,359	19,554	20,805	43,806	23,054	20,752
Public Administrator	33,610	35,993	(2,383)	28,360	32,632	(4,272)
Other general county government	46,000	49,853	(3,853)	43,000	46,941	(3,941)
Contract services	40,000	40,008	(8)	44,620	44,620	0
Sheriff	233,822	223,513	10,309	361,112	340,939	20,173
Jail	34,100	31,590	2,510	29,600	28,648	952
Prosecuting Attorney	108,604	107,770	834	105,796	105,494	302
Juvenile Officer	31,685	25,984	5,701	42,947	40,005	2,942
County Coroner	11,580	10,089	1,491	10,580	8,932	1,648
Child support division	88,301	84,759	3,542	81,756	79,474	2,282
Other public safety	64,830	80,129	(15,299)	73,455	68,023	5,432
Public health and welfare services	160,123	155,422	4,701	152,548	152,366	182
Debt service	0	0	0	15,500	0	15,500
Transfers out	245,890	54,443	191,447	106,000	85	105,915
Emergency Fund	61,888	0	61,888	57,000	0	57,000
Total Disbursements	2,123,305	1,559,414	563,891	2,028,056	1,577,519	450,537
RECEIPTS OVER (UNDER) DISBURSEMENTS	(515,295)	219,713	735,008	(550,184)	94,668	644,852
CASH, JANUARY 1	1,267,341	1,267,341	0	1,172,673	1,172,673	0
CASH, DECEMBER 31	752,046	1,487,054	735,008	622,489	1,267,341	644,852

Exhibit B

COOPER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SPECIAL ROAD AND BRIDGE FUND</u>						
RECEIPTS						
Property taxes	400,475	430,081	29,606	400,000	397,708	(2,292)
Intergovernmental	538,300	560,281	21,981	530,500	538,010	7,510
Charges for services	0	0	0	7,200	0	(7,200)
Interest	19,000	30,142	11,142	17,000	21,852	4,852
Other	12,200	25,092	12,892	6,000	19,254	13,254
Transfers in	55,000	193	(54,807)	60,000	55,468	(4,532)
Total Receipts	1,024,975	1,045,789	20,814	1,020,700	1,032,292	11,592
DISBURSEMENTS						
Salaries	323,831	295,411	28,420	332,920	298,414	34,506
Employee fringe benefits	86,250	79,510	6,740	81,750	73,048	8,702
Supplies	117,000	106,897	10,103	117,000	81,381	35,619
Insurance	25,000	24,519	481	24,000	22,201	1,799
Road and bridge materials	184,000	197,902	(13,902)	171,000	131,691	39,309
Equipment repairs	55,000	40,228	14,772	55,000	50,561	4,439
Rentals	17,000	2,097	14,903	17,000	0	17,000
Equipment purchases	421,000	305,716	115,284	200,000	24,170	175,830
Construction, repair, and maintenance	1,500	939	561	1,500	1,305	195
Other	64,001	62,315	1,686	57,234	54,707	2,527
Transfers out	0	0	0	31,000	31,000	0
Total Disbursements	1,294,582	1,115,534	179,048	1,088,404	768,478	319,926
RECEIPTS OVER (UNDER) DISBURSEMENTS	(269,607)	(69,745)	199,862	(67,704)	263,814	331,518
CASH, JANUARY 1	510,360	510,360	0	246,546	246,546	0
CASH, DECEMBER 31	240,753	440,615	199,862	178,842	510,360	331,518
<u>ASSESSMENT FUND</u>						
RECEIPTS						
Intergovernmental	133,511	147,370	13,859	127,000	132,284	5,284
Charges for services	1,500	1,623	123	1,500	1,252	(248)
Interest	1,500	1,998	498	1,500	1,367	(133)
Other	0	6	6	0	13	13
Transfers in	25,890	0	(25,890)	26,000	0	(26,000)
Total Receipts	162,401	150,997	(11,404)	156,000	134,916	(21,084)
DISBURSEMENTS						
Assessor	162,401	152,572	9,829	152,232	140,431	11,801
Total Disbursements	162,401	152,572	9,829	152,232	140,431	11,801
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(1,575)	(1,575)	3,768	(5,515)	(9,283)
CASH, JANUARY 1	681	681	0	6,196	6,196	0
CASH, DECEMBER 31	681	(894)	(1,575)	9,964	681	(9,283)

Exhibit B

COOPER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>ROAD AND BRIDGE TRUST FUND</u>						
RECEIPTS						
Sales taxes	560,000	594,917	34,917	520,000	538,272	18,272
Intergovernmental	32,000	0	(32,000)	0	0	0
Interest	10,000	12,551	2,551	20,000	10,447	(9,553)
Other	2,000	0	(2,000)	1,000	2,170	1,170
Transfers in	0	1,516	1,516	0	0	0
Total Receipts	604,000	608,984	4,984	541,000	550,889	9,889
DISBURSEMENTS						
Construction, repair, and maintenance	640,000	571,002	68,998	640,000	509,940	130,060
Other	13,300	9,241	4,059	2,000	2,167	(167)
Transfers out	70,000	0	70,000	91,360	76,749	14,611
Total Disbursements	723,300	580,243	143,057	733,360	588,856	144,504
RECEIPTS OVER (UNDER) DISBURSEMENTS	(119,300)	28,741	148,041	(192,360)	(37,967)	154,393
CASH, JANUARY 1	161,340	161,340	0	199,307	199,307	0
CASH, DECEMBER 31	42,040	190,081	148,041	6,947	161,340	154,393
<u>ENHANCED 911 FUND</u>						
RECEIPTS						
Sales taxes	260,000	297,412	37,412	260,000	269,028	9,028
Interest	7,500	12,048	4,548	10,000	15,335	5,335
Transfers in	74,460	76,460	2,000	0	60,532	60,532
Other	0	118	118	0	0	0
Total Receipts	341,960	386,038	44,078	270,000	344,895	74,895
DISBURSEMENTS						
Contract services	0	0	0	56,182	54,416	1,766
Radio equipment	20,000	14,712	5,288	215,125	230,888	(15,763)
Telephone service charges	60,000	45,250	14,750	80,000	49,742	30,258
Salary and fringe benefits	234,560	234,001	559	146,000	138,018	7,982
Other	32,021	22,953	9,068	33,200	19,201	13,999
Total Disbursements	346,581	316,916	29,665	530,507	492,265	38,242
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,621)	69,122	73,743	(260,507)	(147,370)	113,137
CASH, JANUARY 1	276,478	276,478	0	423,848	423,848	0
CASH, DECEMBER 31	271,857	345,600	73,743	163,341	276,478	113,137

Exhibit B

COOPER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>LAW ENFORCEMENT CENTER FUND</u>						
RECEIPTS						
Sales taxes	560,000	593,802	33,802	525,000	560,579	35,579
Intergovernmental	60,000	87,299	27,299	36,000	7,525	(28,475)
Interest	10,000	23,267	13,267	3,000	14,762	11,762
Other	4,000	8,722	4,722	0	1,705	1,705
Transfers in	140,000	242,809	102,809	0	0	0
Total Receipts	774,000	955,899	181,899	564,000	584,571	20,571
DISBURSEMENTS						
Salary and fringe benefits	366,056	350,433	15,623	402,300	119,848	282,452
Capital improvements	0	3,430	(3,430)	0	4,929	(4,929)
Prison expenses	103,600	93,475	10,125	50,000	49,171	829
Debt service	225,408	72,284	153,124	235,000	167,252	67,748
Groceries	72,000	60,143	11,857	0	0	0
Other	7,000	6,387	613	28,600	4,602	23,998
Total Disbursements	774,064	586,152	187,912	715,900	345,802	370,098
RECEIPTS OVER (UNDER) DISBURSEMENTS	(64)	369,747	369,811	(151,900)	238,769	390,669
CASH, JANUARY 1	398,968	398,968	0	160,199	160,199	0
CASH, DECEMBER 31	398,904	768,715	369,811	8,299	398,968	390,669
<u>ELECTION SERVICES FUND</u>						
RECEIPTS						
Charges for services	3,000	4,054	1,054			
Interest	0	94	94			
Total Receipts	3,000	4,148	1,148			
DISBURSEMENTS						
Staffing	2,100	0	2,100			
Training	900	0	900			
Total Disbursements	3,000	0	3,000			
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	4,148	4,148			
CASH, JANUARY 1	0	0	0			
CASH, DECEMBER 31	0	4,148	4,148			
<u>LAW ENFORCEMENT TRAINING FUND</u>						
RECEIPTS						
Charges for services	10,500	12,946	2,446	5,950	10,714	4,764
Interest	0	360	360	50	117	67
Other	0	0	0	0	212	212
Total Receipts	10,500	13,306	2,806	6,000	11,043	5,043
DISBURSEMENTS						
Sheriff	12,500	7,349	5,151	8,000	8,702	(702)
Total Disbursements	12,500	7,349	5,151	8,000	8,702	(702)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,000)	5,957	7,957	(2,000)	2,341	4,341
CASH, JANUARY 1	4,821	4,821	0	2,480	2,480	0
CASH, DECEMBER 31	2,821	10,778	7,957	480	4,821	4,341

Exhibit B

COOPER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SHERIFF CIVIL FEES FUND</u>						
RECEIPTS						
Charges for services	36,000	38,815	2,815	30,000	42,230	12,230
Interest	1,000	1,969	969	900	1,141	241
Total Receipts	37,000	40,784	3,784	30,900	43,371	12,471
DISBURSEMENTS						
Equipment	63,000	63,956	(956)	50,700	41,250	9,450
Total Disbursements	63,000	63,956	(956)	50,700	41,250	9,450
RECEIPTS OVER (UNDER) DISBURSEMENTS	(26,000)	(23,172)	2,828	(19,800)	2,121	21,921
CASH, JANUARY 1	34,804	34,804	0	32,683	32,683	0
CASH, DECEMBER 31	8,804	11,632	2,828	12,883	34,804	21,921
<u>SHERIFF INTEREST FUND</u>						
RECEIPTS						
Interest	7,018	6,310	(708)	0	3,392	3,392
Total Receipts	7,018	6,310	(708)	0	3,392	3,392
DISBURSEMENTS						
Sheriff	4,628	7,022	(2,394)	0	2,609	(2,609)
Transfers out	0	0	0	3,844	0	3,844
Total Disbursements	4,628	7,022	(2,394)	3,844	2,609	1,235
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,390	(712)	(3,102)	(3,844)	783	4,627
CASH, JANUARY 1	4,627	4,627	0	3,844	3,844	0
CASH, DECEMBER 31	7,017	3,915	(3,102)	0	4,627	4,627
<u>PROSECUTING ATTORNEY TRAINING FUND</u>						
RECEIPTS						
Charges for services	2,000	2,221	221	1,150	1,898	748
Interest	200	326	126	225	233	8
Other	0	68	68	0	0	0
Total Receipts	2,200	2,615	415	1,375	2,131	756
DISBURSEMENTS						
Prosecuting Attorney	2,500	1,756	744	1,950	2,201	(251)
Total Disbursements	2,500	1,756	744	1,950	2,201	(251)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(300)	859	1,159	(575)	(70)	505
CASH, JANUARY 1	5,332	5,332	0	5,402	5,402	0
CASH, DECEMBER 31	5,032	6,191	1,159	4,827	5,332	505

Exhibit B

COOPER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>PROSECUTING ATTORNEY BAD CHECK & ADMINISTRATIVE FEE FUND</u>						
RECEIPTS						
Charges for services	15,000	14,095	(905)	14,000	8,869	(5,131)
Interest	1,000	1,718	718	1,500	1,795	295
Total Receipts	16,000	15,813	(187)	15,500	10,664	(4,836)
DISBURSEMENTS						
Prosecuting Attorney	27,008	37,986	(10,978)	15,296	3,182	12,114
Total Disbursements	27,008	37,986	(10,978)	15,296	3,182	12,114
RECEIPTS OVER (UNDER) DISBURSEMENTS	(11,008)	(22,173)	(11,165)	204	7,482	7,278
CASH, JANUARY 1	42,949	42,949	0	35,467	35,467	0
CASH, DECEMBER 31	31,941	20,776	(11,165)	35,671	42,949	7,278
<u>PROSECUTING ATTORNEY FEDERAL FORFEITURE FUND</u>						
RECEIPTS						
Interest	0	60	60	75	122	47
Other	0	20	20	0	0	0
Total Receipts	0	80	80	75	122	47
DISBURSEMENTS						
Equipment	1,642	1,800	(158)	2,850	2,341	509
Total Disbursements	1,642	1,800	(158)	2,850	2,341	509
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,642)	(1,720)	(78)	(2,775)	(2,219)	556
CASH, JANUARY 1	1,720	1,720	0	3,939	3,939	0
CASH, DECEMBER 31	78	0	(78)	1,164	1,720	556
<u>RECORDER OF DEEDS USER FEE ACCOUNT FUND</u>						
RECEIPTS						
Charges for services	8,000	6,882	(1,118)	8,500	7,714	(786)
Interest	1,500	2,573	1,073	1,800	1,970	170
Total Receipts	9,500	9,455	(45)	10,300	9,684	(616)
DISBURSEMENTS						
Recorder of Deeds	21,000	10,254	10,746	18,500	4,400	14,100
Total Disbursements	21,000	10,254	10,746	18,500	4,400	14,100
RECEIPTS OVER (UNDER) DISBURSEMENTS	(11,500)	(799)	10,701	(8,200)	5,284	13,484
CASH, JANUARY 1	45,393	45,393	0	40,109	40,109	0
CASH, DECEMBER 31	33,893	44,594	10,701	31,909	45,393	13,484

Exhibit B

COOPER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>CIRCUIT CLERK INTEREST FUND</u>						
RECEIPTS						
Interest	0	379	379	3,700	1,561	(2,139)
Total Receipts	0	379	379	3,700	1,561	(2,139)
DISBURSEMENTS						
Equipment	11,800	0	11,800	10,000	0	10,000
Total Disbursements	11,800	0	11,800	10,000	0	10,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(11,800)	379	12,179	(6,300)	1,561	7,861
CASH, JANUARY 1	0	11,851	11,851	10,290	10,290	0
CASH, DECEMBER 31	(11,800)	12,230	24,030	3,990	11,851	7,861
<u>TREASURER ADULT ABUSE FUND</u>						
RECEIPTS						
Charges for services	600	585	(15)	685	625	(60)
Interest	20	31	11	20	23	3
Total Receipts	620	616	(4)	705	648	(57)
DISBURSEMENTS						
Domestic Violence Shelter	1,514	1,161	353	951	0	951
Total Disbursements	1,514	1,161	353	951	0	951
RECEIPTS OVER (UNDER) DISBURSEMENTS	(894)	(545)	349	(246)	648	894
CASH, JANUARY 1	894	894	0	246	246	0
CASH, DECEMBER 31	0	349	349	0	894	894
<u>EXPENDABLE CEMETERY TRUST FUND</u>						
RECEIPTS						
Interest	280	256	(24)	272	297	25
Other	100	118	18	100	110	10
Total Receipts	380	374	(6)	372	407	35
DISBURSEMENTS						
Maintenance	400	0	400	400	800	(400)
Total Disbursements	400	0	400	400	800	(400)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(20)	374	394	(28)	(393)	(365)
CASH, JANUARY 1	1,833	1,833	0	2,226	2,226	0
CASH, DECEMBER 31	1,813	2,207	394	2,198	1,833	(365)

Exhibit B

COOPER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>LAW LIBRARY FUND</u>						
RECEIPTS						
Charges for services	7,700	8,564	864	7,700	8,527	827
Total Receipts	7,700	8,564	864	7,700	8,527	827
DISBURSEMENTS						
Supplies	0	231	(231)	0	0	0
Transfers out	8,797	12,157	(3,360)	7,905	7,935	(30)
Total Disbursements	8,797	12,388	(3,591)	7,905	7,935	(30)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,097)	(3,824)	(2,727)	(205)	592	797
CASH, JANUARY 1	8,497	8,497	0	7,905	7,905	0
CASH, DECEMBER 31	7,400	4,673	(2,727)	7,700	8,497	797
<u>OVERTON-WOOLDRIDGE LEVEE DISTRICT #1 FUND</u>						
RECEIPTS						
Property taxes	9,700	17,300	7,600	10,700	10,590	(110)
Intergovernmental	5,800	0	(5,800)	0	23,682	23,682
Interest	1,000	4,998	3,998	1,000	3,886	2,886
Sale of Land	0	100,000	100,000	0	0	0
Total Receipts	16,500	122,298	105,798	11,700	38,158	26,458
DISBURSEMENTS						
Levee repairs and maintenance	105,054	20,020	85,034	61,000	900	60,100
Other	3,272	5,878	(2,606)	2,972	2,945	27
Total Disbursements	108,326	25,898	82,428	63,972	3,845	60,127
RECEIPTS OVER (UNDER) DISBURSEMENTS	(91,826)	96,400	188,226	(52,272)	34,313	86,585
CASH, JANUARY 1	91,826	91,826	0	57,513	57,513	0
CASH, DECEMBER 31	0	188,226	188,226	5,241	91,826	86,585
<u>NEIGHBORHOOD IMPROVEMENT DISTRICT #1 FUND</u>						
RECEIPTS						
Interest	400	1,129	729	400	655	255
Other	5,000	4,616	(384)	4,480	5,009	529
Total Receipts	5,400	5,745	345	4,880	5,664	784
DISBURSEMENTS						
Transfers out	20,000	0	20,000	14,275	0	14,275
Total Disbursements	20,000	0	20,000	14,275	0	14,275
RECEIPTS OVER (UNDER) DISBURSEMENTS	(14,600)	5,745	20,345	(9,395)	5,664	15,059
CASH, JANUARY 1	15,059	15,059	0	9,395	9,395	0
CASH, DECEMBER 31	459	20,804	20,345	0	15,059	15,059

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

COOPER COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Cooper County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed by warrant or in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 2000, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Associate Division Interest Fund	2000 and 1999
Probate Division Interest Fund	2000 and 1999

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Law Enforcement Training Fund	1999
Sheriff Civil Fees Fund	2000
Sheriff Interest Fund	2000
Prosecuting Attorney Training Fund	1999
Prosecuting Attorney Bad Check & Administrative Fee Fund	2000
Prosecuting Attorney Federal Forfeiture Fund	2000
Expendable Cemetery Trust Fund	1999
Law Library Fund	2000 and 1999

Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

Section 50.740, RSMo 2000, requires a balanced budget; however, a deficit balance was budgeted in the Circuit Clerk Interest Fund for the year ended December 31, 2000 (although the fund had sufficient cash available that was not reflected on the budget).

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 2000, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements did not include the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Associate Division Interest Fund	2000 and 1999
Probate Division Interest Fund	2000 and 1999
Circuit Clerk Interest Fund	2000 and 1999

2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's deposits at December 31, 2000 and 1999 were entirely covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name.

Schedule

COOPER COUNTY, MISSOURI
SCHEDULE OF FINDINGS
YEARS ENDED DECEMBER 31, 2000 AND 1999

This schedule includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Follow-up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

COOPER COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Our prior audit report issued for the two years ended December 31, 1998, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Findings

COOPER COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

We have audited the special-purpose financial statements of various funds of Cooper County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated November 8, 2001.

We also have audited the operations of elected officials with funds other than those presented in the special-purpose financial statements. As applicable, the objectives of this audit were to:

1. Determine the internal controls established over the transactions of the various county officials.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable constitutional, statutory, or contractual provisions.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the county officials.

As part of our audit, we assessed the controls of the various county officials to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Because the Cooper County Memorial Hospital and the Cooper County Board of Sheltered Services are audited and separately reported on by other independent auditors, the related funds are not presented in the special-purpose financial statements. However, we reviewed those audit reports and other applicable information.

Our audit was limited to the specific matters described in the preceding paragraphs and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Management Advisory Report presents our findings arising from our audit of the elected county officials referred to above. In addition, this report includes findings other than those, if any, reported in the accompanying Schedule of Findings. These findings resulted from our audit of the special-purpose financial statements of Cooper County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*.

1. Budgets, Financial Statements, and Expenditures

- A. Actual disbursements exceeded approved budgeted amounts in several county funds for the years ended December 31, 2000 and 1999, as follows:

Fund	2000	1999
Law Enforcement Training	\$ N/A	702
Sheriff Civil Fees	956	N/A
Sheriff Interest	2,394	N/A
Prosecuting Attorney Training	N/A	251
Prosecuting Attorney Bad Check & Administrative Fee	10,978	N/A
Prosecuting Attorney Federal Forfeiture	158	N/A
Expendable Cemetery Trust	N/A	400
Law Library	3,591	30

Expenditures from these funds are primarily administered by other officials or departments, not the County Commission. Financial information of these funds is not entered into the county's computer system, so periodic reports comparing budgeted to actual receipts and disbursements are not generated. As a result, the county's overall monitoring of disbursements is not adequate.

It was ruled in *State ex rel. Strong v. Cribb*, 364 Mo. 1122 273 S.W.2d 246 (1954), that strict compliance with the county budget law is required by officials. If there are valid reasons which necessitate excess expenditures, amendments should be made following the same process by which the annual budget is approved, including holding public hearings and filing the amended budget with the State Auditor's Office. In addition, Section 50.622 RSMo 2000, provides that counties may amend the annual budget during any year in which the county receives additional funds which could not be estimated when the budget was adopted and that the county shall follow the same procedures required for adoption of the annual budget to amend the budget.

- B. The county's annual published financial statements did not include any actual financial activity of several county funds. For those county funds included in the published financial statements, receipts and year end cash balances were not provided in a recapitulation. In addition, the published financial statements did not include information on the county's bonded debt. At December 31, 2000, the county had approximately \$2,600,000 in principal bonded debt. For the published financial statements to adequately inform the citizens of the county's financial activities, all monies received and disbursed by the county, and any bonded debt, should be included.

Sections 50.800 and 50.810, RSMo 2000, require financial statements to be prepared and published in a local newspaper. In addition to information regarding the county's indebtedness, assessed valuations, and property tax rates, the published financial statements must show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each county fund for the preceding year.

- C. County budget documents present actual receipts and disbursements data for the two preceding years. Our review of the county's 2001 and 2000 budget documents showed that 1999 actual amounts were reported differently between years. There was no documentation of the reasons for the inconsistencies. The 2000 budget document appeared to present the 1999 actual amounts more accurately. In addition, several misclassifications were noted between the intergovernmental, charges for services, and other receipts categories in both years' budget documents. Adjustments have been made to the audited financial statement to correct these problems.

The county's budgets should include accurate classifications of receipts and disbursements to ensure the county's financial information is fairly presented and to increase the effectiveness of the budgets as management tools.

- D. The County Collector collects Special Road and Bridge Fund property taxes. The county annually distributes to cities 25 percent of the tax revenues derived from property located in those cities. The county has not entered into written contracts with the cities or monitored their use of these funds. During the two years ended December 31, 2000, approximately \$92,000 in property tax monies were distributed to the cities.

The county had previously indicated the distribution is based on Section 230.255, RSMo 2000. However, the county has not taken steps to implement this statute by establishing an alternative county highway commission. Furthermore, this law does not appear to authorize the County Commission to delegate oversight of Special Road and Bridge Funds to the cities; a portion of these revenues are simply required to be expended by the county for county road purposes within cities.

There appears to be no statutory authority for the County Commission to make these distributions to other political subdivisions without some type of contractual agreement and periodic monitoring. Written agreements and a monitoring process would help ensure that monies distributed to other entities are expended in compliance with statutory provisions and as intended by the County Commission.

- E. The county has written agreements which provide for the county to perform various property tax recordkeeping and collection services for three cities in the county. The agreements outline services to be performed by the County Clerk and the County Collector. In return for these services, the agreements provide that the County Clerk and County Collector will each be personally compensated at the rate of one and one-half percent withheld from all property taxes collected. In addition, the county is

compensated for providing computer services and supplies at a rate of one percent of all property taxes collected, plus a fee of two percent for collection of delinquent taxes to be collected from the taxpayer.

Section 50.332, RSMo 2000, allows county officials, with the approval of the County Commission, to perform services for cities that they normally provide to the county for additional compensation. However, our review noted the agreements were entered into in November 1991 and include language that the agreements will be automatically reviewed on an annual basis if no changes are desired by any parties to the contract. There was no documentation of any annual review or approval of the contract. In addition, the County Commissioners and County Collector that entered into the agreement originally are no longer in office. The county should annually evaluate and approve these agreements, and document those actions.

Conditions similar to A, B, and D were noted in prior reports.

WE RECOMMEND the County Commission:

- A. Not authorize warrants in excess of budgeted expenditures.
- B. Ensure annual published financial statements for all county funds are reported in compliance with statutory requirements.
- C. Ensure all receipts and disbursements are properly and consistently classified on the budget documents.
- D. Ensure monies are allocated to cities based upon written agreements which provide a method of monitoring expenditures of the funds.
- E. Along with the County Clerk, County Collector, and Prosecuting Attorney, review and annually approve the contracts with the cities.

AUDITEE'S RESPONSE

- A. *The County Commission will monitor expenditures from funds administered and managed by other county officials. The County Commission will notify officials when expenditures get close to budgeted totals.*
- B&C. *The County Commission will work closely with the county budget officer to enact procedures that will:*
 - 1) *Attempt to enlist cooperation from all county offices concerning submittal of budget statements for all county funds.*
 - 2) *Provide for an annual published financial statement that meets all statutory requirements.*

- 3) *Follow statutory guidelines on those rare occasions when budgets must be amended.*
- 4) *Make an effort to ensure consistency in the presentation of budget and actual information between budgets.*
- D. *The County Commission will continue its current practice to approve the distribution of these funds to county towns and villages to support the maintenance of streets and roads within their incorporated limits.*
- E. *The County Commission will follow the audit recommendation and annually review each collection services contract with the County Clerk, Collector, and Prosecuting Attorney at budget time.*

2. Cooper County Investments

Throughout the audit period, the county maintained a portion of its monies with two investment companies which invested these monies in certificates of deposit held at various banks in other states. As of December 31, 1999 and 2000, \$250,000 and \$205,000, respectively, was invested in this manner. The County Treasurer indicated the reason for investing in this manner was to obtain a better yield for the county's monies than was available through local banks. The county no longer has these certificates of deposit.

Section 110.040, RSMo 2000, provides that political subdivisions may select depositories located outside of territorial limits only if there is not a depository available within the territory or if the depositories within the territory will not accept the awards of the public funds. Additionally, Article IV, Section 15 of the State Constitution mandates that state funds be deposited in banking institutions within the state.

WE RECOMMEND the County Commission and County Treasurer ensure their investment of public monies complies with state law.

AUDITEE'S RESPONSE

The County Commission and County Treasurer will closely monitor the investment of county funds to ensure compliance with state law.

3. Associate Commissioner Salaries

Section 50.333.13 RSMo, enacted in 1997, allowed salary commissions meeting in 1997 to provide mid-term salary increases for associate county commissioners elected in 1996. The motivation behind this amendment was the fact that associate county commissioners' terms had been increased from two years to four years. Based on this statute, in 1999 Cooper County's Associate County Commissioners' salaries were each increased approximately

\$2,625 yearly, according to information from the County Clerk. As of January 2001, the Associate Commissioners effected by this ruling are no longer in office.

On May 15, 2001, the Missouri Supreme Court handed down an opinion in a case that challenged the validity of that statute. The Supreme Court held that this section of the statute violated Article VII, Section 13 of the Missouri Constitution, which specifically prohibits an increase in compensation for state, county and municipal officers during the term in office. This case, *Laclede County v. Douglas et al.*, holds that all raises given pursuant to this statute section are unconstitutional.

Based on the Supreme Court decision, the raises given to each of the Associate Commissioners, totaling approximately \$5,250 for the two years ended December 31, 2000, should be repaid. Although the County Clerk reviewed salaries paid to the Associate Commissioners during 1999 and 2000, and determined the amount of potential repayment, the County Commission has not made a decision to seek repayment.

WE RECOMMEND the County Commission document its decisions and develop a plan for obtaining repayment of the salary overpayments.

AUDITEE'S RESPONSE

The Cooper County Commission approves and defends the salaries of county elected officials as provided by state statute as revised under Senate Bill No. 11, effective August 8, 1997, and dictated by the actions of the Cooper County Salary Commission. This position is subject to any official Missouri Court Judicial ruling where Cooper County or any Cooper County elected official is named.

4. Fixed Assets

The County Commission or its designee is responsible for examining and inspecting all county lands and buildings. In addition, each county official or their designee is responsible for performing periodic inspections and inventories of county property used by their department. Our review determined that required inventories and inspections were not performed by several county officials or their designees and no reports have been filed with the County Clerk by these officials. For example, because there is no listing of Sheriff's department assets, the county has no record of a Sheriff's department truck costing approximately \$22,000 or any other Sheriff's department items purchased. Although the Enhanced 911 department prepared a report, our review identified radio equipment costing approximately \$100,000 which was omitted from their asset listing.

Adequate general fixed asset records are necessary to secure better internal control over county property, meet statutory requirements, and provide a basis for determining proper insurance coverage required on county property. Physical inventories of county property are

necessary to ensure the fixed asset records are accurate, identify any unrecorded additions and deletions, detect theft of assets, and identify obsolete assets.

Effective August 28, 1999, Section 49.093, RSMo Cumulative Supp. 1999, provides the county officer of each county department shall annually inspect and inventory county property used by that department with an individual original value of \$250 or more and any property with an aggregate original value of \$1,000 or more. After the first inventory is taken, an explanation of material changes shall be attached to subsequent inventories. All remaining property not inventoried by a particular department shall be inventoried by the county clerk. The reports required by this section shall be signed by the county clerk.

WE RECOMMEND the County Commission establish a written policy related to the handling and accounting for general fixed assets. In addition to providing guidance on accounting and record keeping, the policy could include necessary definitions, address important dates, establish standardized forms and reports to be used, discuss procedures for the handling of asset disposition, and any other concerns associated with county property. In addition, all general fixed assets should be tagged or otherwise identified as county-owned property.

AUDITEE'S RESPONSE

The County Commission will remind county officeholders and departments of their official responsibilities related to the inspecting and inventorying of county property as established by House Bill No. 402 in RSMo Chapter 49 effective August 28, 1999. The County Commission will request the County Clerk to maintain copies of the annual reports, required by Section 49.093.3, RSMo 2000, when they are presented for the County Clerk's signature.

5. Prosecuting Attorney Salary

A state Department of Corrections' facility operates in Cooper County. As provided by Section 56.066, RSMo 2000, the Prosecuting Attorney in any county containing a facility operated by the Department of Corrections is entitled to receive additional annual compensation based on the average annual inmate population. The statute establishes four distinct tiers of inmate population ranging from 750 to in excess of 4,000 with varying amounts of additional compensation authorized for each tier.

This compensation took effect for the Prosecuting Attorney in 1999. However, the county has no procedure in place to determine the compensation allowed or how to rectify any over/underpayments resulting from fluctuations in average inmate populations. The Prosecuting Attorney received \$12,500 in additional compensation for both 1999 and 2000.

While the 1999 average inmate population according to Department of Corrections' records supported this payment, the records for 2000 showed a decline in average inmate population and only supported additional compensation of \$10,000. As a result, it appears the Prosecuting Attorney received \$2,500 in additional compensation above that allowed by statute during 2000.

WE RECOMMEND the County Commission review the Prosecuting Attorney's salary and related statutory provisions, and seek repayment of any excess salary payments if appropriate. In addition, the County Commission needs to establish procedures for determining the proper amount and timing of these additional salary amounts, and handling potential future over/underpayments resulting from changes in average inmate population.

AUDITEE'S RESPONSE

The County Commission has reviewed and adjusted the Prosecuting Attorney's salary effective with the 2002 budget. The County Commission will continue to monitor average annual inmate populations and make salary adjustments accordingly.

The Prosecuting Attorney indicated he would work with the County Commission regarding any necessary salary adjustments. His salary for 2002 has been adjusted to consider the most recent inmate population numbers. This area will be further reviewed and additional action taken if needed.

6. Sheriff's Personnel Policies and Procedures

Sheriff's department employees are required to prepare and submit timesheets to the County Clerk monthly. Payroll for these individuals is approved by the County Commission and the disbursements are made from the county's General Revenue Fund. We noted numerous concerns with the Sheriff's department payroll procedures which have resulted in questions regarding the accuracy of the various payroll records and possible noncompliance with the Fair Labor Standards Act (FLSA).

- A. As discussed in a prior audit report, a written policy regarding overtime and compensatory time has not been adopted for the Sheriff's department. There is such a policy in the county employee handbook, however, its provisions do not address law enforcement personnel. A written policy regarding compensatory time and overtime for Sheriff's department employees is necessary to ensure compliance with the FLSA and equitable treatment of employees.
- B. A review of various deputies' monthly time sheets identified errors and inconsistencies, and improper compensatory time balances.
 - 1) Sheriff's department personnel indicated that deputies are scheduled to work twenty-eight day cycles and any time worked in excess of 171 hours in a

twenty-eight day period is considered overtime. However, our review of the five deputies' December 2000 timesheets showed that only one timesheet used a twenty-eight day schedule to calculate overtime, while the other four used twenty-nine to thirty-one days. By including time worked for a period exceeding twenty-eight days, overtime hours calculated could be overstated. In addition, one December 2000 timesheet contained overtime calculation errors and an incorrect accrued compensatory time balance carried forward. At our request, the Sheriff's department bookkeeper reviewed these calculations and determined the errors had resulted in a compensatory time balance overstatement of approximately 200 hours.

- 2) Based on our review, it appears overtime worked by Sheriff's deputies is recorded and compensated as straight time. This may represent a violation of the FLSA, which requires that an employee is entitled to receive pay at a rate of one and one-half times his/her regular pay rate or compensatory time at a rate of one and one-half hours for each hour of overtime worked. If this is the case, the deputies' compensatory time balances may be significantly understated.
- 3) The FLSA provides that employees regularly engaged in public safety activities are allowed to accumulate a maximum of 480 hours of compensatory time. Hours in excess of this maximum are to be paid in cash or be taken off by the employee in the next pay period. According to Sheriff's department records, compensatory time balances for all deputies totaled approximately 2,880 hours as of July 15, 2001. Three of the five deputies had compensatory time balances exceeding the allowable maximum. Compensatory hours in excess of the 480 maximum multiplied by these deputies' hourly salary rate results in a significant potential liability to the county of approximately \$11,000 or 927 hours in required time off. If the balances must be adjusted to reflect the time and one-half rate or need corrections due to calculation errors, this liability could change significantly. The county should review all compensatory time balances for propriety.

The lack of a comprehensive policy regarding overtime and compensatory time may lead to errors, inconsistencies in calculation and monitoring of overtime, and the potential for large balances of accrued overtime creating a liability for the county. The County Commission needs to be more aware of deputies' compensatory time balances and work with the Sheriff to develop the necessary policies and procedures to control and monitor overtime. Clear and comprehensive policies regarding the Sheriff's Department personnel are needed to demonstrate and ensure compliance with the requirements of the FLSA.

The county should consider consulting with the U.S. Department of Labor when developing their policy.

- C.1. Sheriff's department employee time sheets are not reviewed by supervisory personnel prior to submission to the County Clerk and are not submitted in a timely manner. From our review of timesheets submitted to the County Clerk, no evidence of supervisory review was noted. Although the Sheriff did review deputy-prepared time sheets, these differ from the time sheets provided to the County Clerk as support for payroll expenditures. Additionally, there is a lag of approximately two months from the due date to when the time sheets are actually submitted to the County Clerk.

County personnel policies state that timesheets will be verified by the department head or elected official prior to submission to the County Clerk and that the timesheets will be submitted on the day of the month designated by the County Clerk. According to the County Clerk, timesheets are due during the final week of the month.

2. Information from the original time sheets submitted by the deputies is manually transferred to different time sheet forms by the Sheriff's department bookkeeper. These time sheets, rather than the originals, are transmitted to the County Clerk. We noted that the time period reflected on these time sheets differed from the deputy-prepared time sheets. As a result, it is necessary for the bookkeeper to use data from two separate time sheets. This procedure hinders timely reporting to the County Clerk. Additionally, no evidence of approval by the deputies or the Sheriff was noted on the duplicate timesheets.

The preparation of two time sheets and lack of adequate review procedures results in the duplication of effort and introduces the potential for errors and misstatements which may not be detected.

WE RECOMMEND the County Commission:

- A&B. Consult with the U.S. Department of Labor and work with the Sheriff to establish a comprehensive overtime and compensatory time policy which complies with provisions of the FLSA. In addition, the County Commission needs to more closely monitor Sheriff's department compensatory time to limit potential county liabilities. All current compensatory time balances should be reviewed for propriety.
- C. Ensure that Sheriff's department time sheets provide hours worked for the appropriate time period, have been subject to proper review by the Sheriff, and are submitted to the County Clerk when required. In addition, the Sheriff should develop a time sheet form to be utilized by deputies and also submitted to the County Clerk.

AUDITEE'S RESPONSE

The County Commission provided the following responses:

- A&B. The County Commission has adopted a compensatory time and overtime policy specifically for the Cooper County Sheriff's department that reflects FLSA guidelines and requirements.*

The policy reads as follows:

"Compensation of Sheriff Department, full time Deputies shall be based on 28 day 171 hours pay periods. Shift work schedules of Sheriff Department full time Deputies shall be assigned at a maximum of 160 hours per 28 day pay period. This will allow accrual of paid hours for situations and/or conditions when the Department head specifically authorizes work time in excess of 160 hours per pay period. When emergency situations or special circumstances arise that absolutely necessitate authorization of employee hours in excess of 171 hours in a 28 day period, compensatory time will accrue. Redemption of accrued compensatory time shall be scheduled into the next pay period. The Department shall administer work schedules so that under no circumstance shall accrued compensatory time exceed the FLSA maximum of 480 hours. All FLSA policies shall be adhered to."

This adopted policy has an effective date of January 1, 2002.

- C. The County Commission will review with the Sheriff, county policy procedures for submitting timesheets. The County Commission will request that original timesheets be submitted when due and accurately reflect the work status of each deputy per stated policy.*

The County Sheriff provided the following responses:

- A&B. The administrator of the Cooper County Sheriff's office has been hesitant to write a policy regarding overtime because with our level of manpower we would not be able to abide by our own policy. The Cooper County Commission has revised the county policy to include law enforcement personnel. The adopted policy will also serve as our policy and will be followed if at all possible.*

All timesheets will still be based on a 28 day period and will be closely monitored by the Sheriff. The policy of recording and compensating overtime at a time and one-half rate was implemented on October 8, 2001, but will not be applied retroactively.

- C. Employee timesheets are and have been reviewed and signed by the Sheriff. The timesheet submitted to the County Clerk is not reviewed. Keep in mind that employees are paid the last working day of the month for the County Commission, not a 28 day period.*

A new and easy to read time sheet was implemented on January 28, 2002. In the past, information was transferred from the original time sheets to another form before submitting them to the County Clerk in order to provide an easy to read timesheet to the County Commission.

The Cooper County Sheriff's department is willing to abide by the recommendations of the State Auditor's office. Most of the changes have been made and are being practiced at this time. My biggest concern is the ability to abide by the overtime policy. The policy passed by the County Commission is probably as good as any other that could be written. We will do our best to abide by the policy, but bear in mind, we will not cut or neglect services to the people of Cooper County to follow an overtime policy.

7. Associate Circuit Division's Accounting Controls and Procedures

During March 2001, court officials identified discrepancies in the court's collection of fines and court costs on a number of municipal ticket cases. The Associate Division III Judge contacted the State Auditor's office and a separate audit was performed to review the discrepancies and more fully determine the extent of misappropriation. This audit report on the Eighteenth Judicial Circuit, Associate Division III, Municipal Division (report number 2001-67) was issued August 28, 2001, and concluded that weaknesses in the internal control system and record keeping system allowed municipal court receipts of at least \$11,387 to be misappropriated from 1999 through March 2001. Information from this audit was turned over to the Prosecuting Attorney. The former court clerk who was primarily responsible for handling municipal ticket monies was charged with, pled guilty to, and sentenced for felony stealing. Recommendations concerning internal controls of the Municipal Division were included in that report and are not repeated here.

The Associate Division collects various fees for civil, criminal, and municipal cases. Deposits for these cases totaled approximately \$464,000 and \$1,020,500, for 2000 and 1999, respectively. Essential accounting and reconciliation procedures were not being performed throughout much of the audit period. In addition, some basic recordkeeping procedures were not being performed properly or not performed at all. Our review of the Associate Division's records and procedures noted the following concerns:

- A. After completion of audit work related to the misappropriation of monies from the Municipal Division, we were made aware of other concerns and possible additional misappropriations of Associate Division funds. These problems involve criminal, civil, and municipal monies.
 - 1) The Associate Division III Judge brought to our attention seven criminal cases where it appears payments totaling \$1,203 were not recorded in the receipt records or deposited. It appears these monies may have been misappropriated. These cases were identified by the judge during a review of pending case files. For six of the cases, related to \$924 of the unrecorded

monies, defendants provided receipt slips issued by the court showing the amount paid. These receipt slips were prepared on plain paper and did not appear to be official receipts of the court.

Because of these concerns, additional follow up procedures were performed. No other questionable transactions came to our attention. In addition, the Associate Division III Judge informed us that he had reviewed all of the remaining pending files and determined no further problems.

- 2) On November 1, 2001, the Associate Division III Judge discovered that \$1,986 in cash apparently received by the court could not be located. These monies were comprised of \$105 pertaining to a municipal ticket which was receipted by the Municipal Division on October 30, 2001, and \$1,881 related to a civil case garnishment which was transmitted to the court by the Sheriff's Department late in the day on October 30, 2001. The \$1,881 was not receipted by the Associate Division and no receipt slip was provided to the Sheriff's department to verify the transmittal. The Associate Division III Judge performed an extensive search of the court offices and provided information to the Sheriff's department. He notified the State Auditor's office of the missing funds on November 5, 2001. As of December 2001, this matter is still under investigation and no monies have been recovered.

Considering the misappropriations recently experienced by the Associate Division, it is unreasonable that any monies, particularly cash, would be allowed to remain in the court offices for any length of time. The concern is even more significant given the fact that monies on hand are not held in a secure location and not always recorded in the receipts records immediately upon receipt. All of these factors increase the potential for theft, loss, or misuse of funds.

- B. Associate Court personnel are responsible for collecting monies and recording transactions to the appropriate records. Associate Court personnel are trained to collect monies for the different divisions of the court. However, each person is primarily responsible for receiving, depositing and disbursing monies, preparing bank reconciliations and maintaining the accounting and case records for an assigned division. There is no documentation of an independent review of the work performed by each individual.

To safeguard against possible loss or misuse of funds and to ensure that receipts are properly handled, the cash custody and record-keeping functions should be segregated where possible. If it is not feasible to segregate duties further, at a minimum, there should be an independent comparison of receipt slips to bank deposits and an independent review of bank reconciliations. In addition, supervisory review procedures should be established to periodically identify and review cases that have had no recorded activity or have not been otherwise resolved for an extended period of time.

- C.1. Monies received by the Associate Division are not always deposited on a timely basis and checks are not restrictively endorsed immediately upon receipt. Deposit frequency ranged from daily to twice per month. For example, we noted criminal account receipts received on January 9, 2001, totaling approximately \$1,334 (cash) and \$825 (checks and money orders), were not deposited until January 26 and January 31, 2001 respectively. Receipts totaling approximately \$627 (cash) and \$2,607 (checks and money orders) received on January 22, 2001 were not deposited until January 31, 2001. We noted only two civil account deposits for the month of December 2000 totaling approximately \$5,600. Additionally, monies are maintained in an unlocked file cabinet until deposit.

Municipal monies are not being deposited on a timely basis. Boonville municipal monies totaling approximately \$1,287 (\$1,143 cash and \$144 checks/money orders) were on hand on November 8, 2001. This amount included monies received since November 1, 2001. The Associate Division III Judge indicated that Boonville municipal monies are deposited once per month. On November 8, 2001, Pilot Grove municipal monies on hand totaled approximately \$2,476 (\$1,420 cash and \$1,056 checks/money orders) and represented collections since April 1, 2001. The Associate Division began handling cases for the city of Pilot Grove in April 2001, and no deposits had been made as of November 2001.

2. Throughout the audit period, criminal receipts records were not reconciled to deposits and the change fund was not maintained at a constant amount. The change fund is to be maintained at \$100. A cash count performed on July 18, 2001, determined the change fund was approximately \$24 short. No explanation was provided.

To ensure all receipts are accounted for properly and safeguarded from theft, loss, or misuse, checks and money orders should be restrictively endorsed immediately upon receipt, monies should be promptly recorded in the receipts records, monies should be maintained in a secure location prior to deposit, monies should be deposited daily or when accumulated receipts exceed \$100, and details of the receipts records should be reconciled to the composition of deposits. In addition, the change fund needs to be maintained at a constant amount.

Similar conditions were noted in previous audit recommendations pertaining to the Associate Division. Again, given recent events in the court, maintaining any monies in the court offices for any length of time is unreasonable.

3. At December 31, 2000, the civil division bank account had two long outstanding checks totaling approximately \$1,391. One of these checks was nine months old while the other was seventeen months old. Old outstanding checks create additional and unnecessary recordkeeping responsibilities. Procedures should be adopted to routinely follow up on old outstanding checks. Various statutory provisions,

including Sections 447.500 through 447.595, RSMo 2000, provide for the disposition of unclaimed monies.

- D. As discussed in prior reports, monthly listings of open items (liabilities) were not prepared for the criminal and civil accounts and, consequently, open items are not reconciled to the cash balance. The reconciled bank balances for these accounts at December 31, 2000, were approximately \$43,600 and \$3,600, respectively.

Civil account collections for the months of December 2000 through March 2001 had not been disbursed as of November 2001. Had proper listings of open items been prepared, the failure to make these month-end disbursements would have been detected. It was also noted that the civil fee pay out sheets for this same time period could not be located until November 2001. Court personnel indicate this as the major reason for not disbursing these monies.

Monthly listings of open items are necessary to ensure accountability over open cases. The periodic reconciliation of liabilities with the cash balance provides assurance the records are in balance and that sufficient cash is available to meet liabilities. Timely disbursements of court costs collected are necessary to provide adequate controls over account balances and increase the likelihood that discrepancies are detected in a timely manner. Retention of accounting records is essential to establishing accountability for the court's financial activity.

- E. Receipts recorded on the computer system and subsequently voided were not adequately reviewed by the Associate Division personnel. We noted twenty-nine voided transactions during the period January 1, 2001, through March 31, 2001. Twenty-two of the voided transactions were traced to re-entries and subsequent deposits ranging from the same day to three months later. For the remaining seven voided transactions no re-entry to the receipts records could be determined. Two of these were traced to a subsequent bank deposit. The remaining five voided transactions, totaling \$828, related to one defendant and were initially receipted as cash on January 11, 2001. It does not appear these monies were ever deposited. Associate Division personnel were unable to provide explanations as to the reasons for the significant number of void transactions or the inconsistent handling.

Adequate, independent reviews of void transactions should be performed to ensure they are proper. Reasons for void transactions handled in an unusual manner should be documented.

- F. Interest monies are earned on the court's various bank accounts. State law allows the interest funds to be used for expenditures of the court. However, a record of interest monies earned and spent, and the balance of these monies is not maintained. In addition, the Associate Circuit Division III Judge does not prepare a budget or provide any information to the County Commission regarding interest fund balances or the planned uses of these monies. Interest monies held by the court at

December 31, 2000, totaled approximately \$27,000. Expenditures of interest monies during 1999 and 2000 totaled approximately \$9,800. Supporting documentation for two expenditures, totaling approximately \$571, from the interest monies could not be located by court personnel. An interest ledger is necessary to track the current balance of interest monies and ensure interest income and expenditures are accounted for properly. Supporting documentation should be retained for all expenditures.

A similar condition was noted in prior reports.

- G. Passwords used to access the computerized case file system are not kept confidential. All office personnel know and use the passwords of other individuals when processing transactions on the system. Personnel can access the terminals of others by using their password allowing transactions to be recorded as being completed by that person.

Sharing passwords can significantly reduce the effectiveness of the security because confidentiality is lost. As a result, there is an increased risk of unauthorized changes to computerized records, entries are not distinguishable between parties, and the security controls of the system are not being utilized which could result in unauthorized use and tampering

Many of these concerns have been addressed in prior county audit reports and the recently issued report regarding the municipal division. The mishandled transactions and numerous control problems noted above could have been prevented or detected if adequate review and oversight had been performed and if the recommended internal controls had been established.

WE RECOMMEND the Associate Division III Judge ensure:

- A. Cooperation with law enforcement authorities and the Prosecuting Attorney regarding any investigation and criminal prosecution. In addition, he should work to obtain restitution of the \$3,189.
- B. Duties surrounding the handling of civil and criminal payments are segregated to the extent possible. At a minimum, there should be an independent comparison of receipts records to bank deposits and an independent review of bank reconciliations. Also, a review of cases that have had no recorded activity or have not been otherwise resolved for an extended period of time should be performed.

C.1

- &2. Checks and money orders are endorsed immediately upon receipt, monies received are promptly recorded in the receipts records, monies are maintained in a secure location prior to deposit, receipts are deposited daily or when accumulated receipts exceed \$100, and details of the receipts records are reconciled to the composition of deposits.
- 3. Old outstanding checks are reissued to any payees who can be located. If the payees cannot be located, the monies should be disposed of through the applicable statutory provisions.
- D. Monthly listings of open items are prepared and reconciled to the cash balance. In addition, monies collected need to be disbursed timely and court records need to be maintained in an orderly fashion.
- E. Voided transactions are adequately documented and reviewed by supervisory personnel. In addition, the Associate Division III Judge needs to perform additional follow-up on the voided transactions that do not appear to have been deposited and seek restitution if appropriate.
- F. A ledger of interest receipts and disbursements is implemented and supporting documentation for all expenditures of interest monies retained.
- G. Passwords are kept confidential.

AUDITEE'S RESPONSE

- A. The Associate Division III Judge indicated the court is cooperating with any investigative efforts and will assist in obtaining restitution as appropriate.*
- B-G. The Associate Division III Judge indicated that with the implementation of the Banner court case management system and the recent adoption of court policies and procedures, these recommendations have been implemented.*

8. Sheriff's Accounting Controls and Procedures
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- A. The duties of cash custody and record-keeping have not been adequately segregated. The Sheriff's bookkeeper is primarily responsible for collecting, recording, depositing, and disbursing all monies. There are no documented reviews of the accounting records performed by the Sheriff or another supervisor.

Proper segregation of duties helps ensure that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing receipts from recording and

reconciling receipts. If proper segregation of duties cannot be achieved, at a minimum, periodic supervisory reviews of the records should be performed and documented.

- B. The execution bank account is reconciled each month and the reconciled balance is compared to the listing of open items (liabilities). In our prior report we noted the cash balance exceeded the sheriff's identified open items and accumulated interest monies at January 31, 1998, by approximately \$4,711. This difference has increased since that time. At September 30, 2001, the reconciled cash balance of \$53,254 exceeded identified open items by approximately \$7,200. We noted the differences varied from month to month throughout the audit period. The identity of these monies is not known by office personnel.

The Sheriff should continue to attempt to determine the reasons for these differences. If proper disposition of the unidentified monies cannot be determined and the unreconciled difference remains at a constant amount, these monies should be disposed of in accordance with state law.

A similar condition was noted in prior reports.

- C. The Sheriff receives monies from the sale of advertising space on calendars featuring the Sheriff's department. According to the Sheriff the monies are collected by the calendar company and remitted to the Sheriff's Ladies Auxiliary, which then cashes the check and turns the monies over to him. These monies are not deposited into a bank account or otherwise accounted for by the Sheriff. No records pertaining to the disbursement of these funds were located for 1999 or 2000. Receipts from donations and estimated proceeds from the sale of advertising space were approximately \$1,100 - \$1,200 annually (determined by multiplying the number of calendar ads by the cost per ad and then applying the sheriff's commission rate to the total amount). The Sheriff indicated these funds were expended for such activities as office Christmas parties. Such expenditures do not appear necessary for the operation of the office and do not appear to be a prudent use of public monies.

A similar condition was noted in a prior report.

WE RECOMMEND the Sheriff:

- A. Segregate the accounting duties of the office to the extent possible and periodically perform and document supervisory reviews of the work.
- B. Investigate and identify cash balances in excess of those identified on the open items listing. Unidentified balances should be disposed of in accordance with state law.

- C. Turn over the monies received from calendar advertising to the County Treasury and expend these monies through the normal budgetary process, while maintaining documentation of the expenditures.

AUDITEE'S RESPONSE

- A. *The Sheriff will spot check and initial the accounting records monthly. This was implemented on January 1, 2002.*
- B. *The Sheriff's office previously maintained an execution account for executions and bonds that were received. On January 1, 2002, this was changed and a new bank account for bonds was opened. Bonds received are deposited daily and disbursed daily to the courts. Excess monies in the old execution account are decreasing as old bonds are being paid to the courts or paid out to individuals.*
- C. *This has been an ongoing subject even before I took office. At one time the State Auditor's office was asked about whether it would be legal if the calendar monies were paid to the Ladies' Auxiliary and then turned over to the Sheriff's department, and it was my understanding that this would be alright. We will no longer receive any monies for the sale of Sheriff's department calendar ads either by phasing out the sales, or by refusing to accept the monies in this office and turning them over to the County Treasurer. I will make this decision.*

9. Prosecuting Attorney's Controls and Procedures
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The Prosecuting Attorney's office collects court-ordered restitution and bad check restitution and fees. The Prosecuting Attorney maintains two bank accounts; one for fees and restitution relating to bad checks which are not prosecuted, and a general account for all other fees and restitution. During our review of the Prosecuting Attorney's records, we noted the following concerns:

- A. Monies received are not always deposited on a timely basis. During the two years ended December 31, 2000, bad check account deposits were made approximately four times per month while general account deposits were made approximately three times per month. As an example, for the bad check account, we noted cash receipts from March 27 through March 31, 2000, totaling approximately \$1,353 were not deposited until April 3, 2000. To adequately safeguard monies and reduce the risk of loss or misuse of funds, deposits should be made daily or when accumulated receipts exceed \$100.

A similar condition was noted in a prior report.

- B. Disbursements to the County Treasurer for bad check fees collected are untimely. Bad check fees are collected by the Prosecuting Attorney and deposited into a

checking account. Subsequently, checks for the fees collected are periodically disbursed to the county treasurer for deposit into the Bad Check & Administrative Fee Fund. We noted several instances of untimely disbursements, including collections for the months of October, November, and December 1999 (totaling \$2,825) which were not disbursed until January 2000. The September and October 2000 collections (totaling \$1,615) were not disbursed until December 2000. Timely disbursements of fees collected are necessary to provide adequate controls over account balances and increase the likelihood that discrepancies are detected in a timely manner.

WE RECOMMEND the Prosecuting Attorney:

- A. Deposit receipts daily or when accumulated receipts exceed \$100.
- B. Distribute fees collected to the county in a timely manner.

AUDITEE'S RESPONSE

A&B. The Prosecuting Attorney's staff will do the best they can to be more timely with depositing and transfers to the county treasurer.

10. Senate Bill No. 40 Board

The Senate Bill 40 Board (Board) received approximately \$400,000 in property taxes during the two years ended December 31, 2000. The majority of Board expenditures are to not-for-profit (NFP) corporations which provide various services to the handicapped residents of Cooper County. Our review of the Board's records noted the following concerns:

- A. Through a signed agreement, the Board made a \$70,000 loan to a NFP in June 2000 for the purpose of purchasing a building. At December 31, 2000, the outstanding principal balance on the loan totaled \$65,162. The monies were loaned at an annual fixed interest rate of 1 percent and are to be repaid in monthly installments of approximately \$860 over seven years. It is likely the Board would have earned more interest income had these monies been appropriately invested.

Although the Board may have believed the loaning of money to the NFP was in the best interest of the county, providing money in advance provides little assurance that appropriately valued services will be received and may create a situation where it is difficult or impossible to recover the amounts loaned.

This transaction represents a loan of public funds, and as such, is prohibited by the Missouri Constitution. Article VI, Sections 23 and 25 of the Missouri Constitution prohibit the loaning or granting of public funds to private corporations.

- B. The contracts with the NFPs are not adequate and do not always guarantee the provision of any specified services to residents of Cooper County. The contracts make reference to an action plan adopted in November 1985 which generally outlines the goals of the Board. Based upon the contracts the Board provided funds to the NFPs for various purposes, such as a local match of Medicaid funds, vocational and community living appreciation banquets, a grant to a vocational/community living family support program, and unspecified ancillary services. While the contracts provide for maximum funding levels, they are not specific as to goals and minimum/maximum levels of services to be provided or the number of clients to be served in exchange for Board funding. Such details would better equip the Board to assess and quantify the effectiveness of the services provided. In addition, there was no documentation that the NFPs periodically report to the Board the amount and type of services rendered, the number of clients served, or progress made in achieving the contract objectives.

The contracts with the NFPs should specify measurable units of service and set a reasonable cost for those units of service, clearly establish the responsibilities and duties of each party, outline procedures and/or penalties for failure by either party to meet contractual terms, and include the requirements of periodic reports from the NFP's.

A similar condition was noted in a prior report.

WE RECOMMEND the Senate Bill 40 Board:

- A. Discontinue loans of public funds.
- B. Enter into more specific contracts that clearly define the responsibilities of each party, and obtain and review periodic service reports to ensure services are provided in accordance with the contractual terms.

AUDITEE'S RESPONSE

The Senate Bill 40 Board President provided the following responses:

- A. *The Senate Bill 40 Board will discontinue loans and develop contracts in the future.*
- B. *The Senate Bill 40 Board will modify its contracts to more clearly define responsibilities and clarify the services being received.*

This report is intended for the information of the management of Cooper County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on Prior Audit Findings

COOPER COUNTY, MISSOURI FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Cooper County, Missouri, on findings in the Management Advisory Report (MAR) of our audit report issued for the two years ended December 31, 1996.

The prior recommendations which have not been implemented, but are considered significant, are repeated in the current MAR. Although the remaining unimplemented recommendations are not repeated, the county should consider implementing those recommendations.

1. Budgets, Financial Statements, and Expenditures

- A. Disbursements in excess of approved budgeted amounts were made from three county funds.
- B. Formal budgets were not prepared for various county funds.
- C. The county's annual published financial statements did not include the actual financial activity of several county funds.
- D. The county distributed to cities 25 percent of the Special Road and Bridge Fund property taxes derived from property located in those cities with no statutory or contractual authority to do so.

Recommendation:

The County Commission:

- A. Not authorize warrants in excess of budgeted expenditures.
- B. Ensure budgets are obtained or prepared for all county funds.
- C. Ensure actual financial information for all county funds is reported in the annual published financial statements.
- D. Ensure monies are allocated to cities based upon written agreements which provide a method of monitoring expenditures of the funds.

Status:

A,C,

& D. Not implemented. See MAR finding number 1.

B. Partially implemented. The County Clerk requests budgetary information from each official. However, budgets were not provided for interest funds held by the Associate and Probate divisions. For related comments, see MAR finding number 7.

2. Neighborhood Improvement District

The county assessed estimated bond costs to property owners although these costs were never incurred. In addition, property owners were required to pay full principal and interest regardless of when their assessment was paid off.

Recommendation:

The County Commission review inclusion of estimated bond costs in the final project costs assessed to property owners and the assessment of interest through the final year of the NID regardless of the payment date, and consider making refunds to landowners who have already paid and adjusting assessments to landowners paying over the ten year period to reflect actual costs and interest incurred to date.

Status:

Not implemented. Although not repeated in the current MAR, our recommendation remains as stated above.

3. County Clerk's Records and Procedures

A.1. Prenumbered receipt slips were not issued for some monies received.

2. Checks and money orders received were not restrictively endorsed immediately upon receipt.

B. The account book maintained between the County Clerk and County Collector was not complete.

C.1. Complete annual inventories of fixed assets were not performed on a timely basis.

2. The general fixed asset records were not complete.

Recommendation:

The County Clerk:

- A.1. Issue receipt slips for all monies received and account for the numerical sequence of receipt slips issued.
- 2. Restrictively endorse all checks and money orders immediately upon receipt.
- B. Maintain a complete account book of the County Collector's transactions, and the County Commission make use of this account book to verify the County Collector's annual settlements.
- C.1. Perform complete physical inventories and establish procedures to ensure general fixed asset records are updated on a timely basis.
- 2. Ensure all county-owned land and buildings are included in the county's fixed asset records. In addition, maintain detailed records of all county-owned equipment purchased with federal funds.

Status:

A&B. Implemented.

C.1. Due to changes in statutory provisions regarding the performance of periodic physical inventories, it is no longer the sole responsibility of the County Clerk to perform physical inventories and maintain county fixed asset records. For related comments, see MAR finding number 4.

C.2. Not implemented. See MAR finding number 4.

4. Collector's Proposition C Calculations

The Collector used incorrect average school levies when computing Proposition C calculations for commissions and Assessment Fund withholdings on state assessed railroad and utility taxes. As a result, \$1,550 was due to the various school districts (\$200 from the General Revenue Fund and \$1,350 from the Assessment Fund). The Collector also applied incorrect Proposition C ratios to real and personal property taxes when computing commissions and withholdings, resulting in \$972 and \$566 being due to the General Revenue Fund and Assessment, respectively, from the various school districts.

Recommendation:

The Collector consider recomputing commissions related to these school districts and

making corrections for amounts improperly distributed to the schools, General Revenue Fund, and Assessment Fund. In addition, the Collector needs to ensure future Proposition C commissions are computed properly.

Status:

Implemented.

5. Sheriff's Accounting Controls and Procedures

- A. Receipt records for the execution account did not indicate the method of payment.
- B. Checks were not restrictively endorsed until deposits were prepared.
- C. The execution bank account had a reconciled cash balance in excess of identified open items and accumulated interest monies.
- D. Monies from the sale of advertising space on a calendar and bank interest proceeds were maintained by and spent at the discretion of the Sheriff's Office. No records pertaining to the disbursement of the calendar monies were maintained.
- E. Bids were not always solicited or advertised by the sheriff for purchases made from interest monies.

Recommendation:

- A. The Sheriff ensure the method of payment is indicated on the execution account receipt records and reconciled to the composition of deposits.
- B. The Sheriff restrictively endorse all checks immediately upon receipt.
- C. The Sheriff continue efforts to investigate the unidentified monies and any monies remaining unidentified should be disbursed in accordance with state law. In addition, the Sheriff should establish procedures to routinely follow up on checks outstanding for more than a specified period of time, and either reissue to payees that can be located or dispose of the monies related to checks where payees cannot be located in accordance with state law.
- D. The County Commission require the Sheriff to turn over monies received from calendar advertising and interest earned to the County Treasury and expend these monies through the county's normal budgetary and expenditure procedures, and provide documentation of how these monies were spent.

- E. The Sheriff solicit bids for purchases in accordance with state law and retain documentation of these bids and justification for bid awards. If bids cannot be obtained or sole source procurement is necessary, the Sheriff should retain documentation of these circumstances.

Status:

A&E. Implemented.

- B. Not implemented. Although not repeated in the current MAR, our recommendation remains as stated above.
- C. Not implemented. See MAR finding number 8.
- D. Partially implemented. Monies received from calendar advertising are still received and held by the Sheriff. Interest monies earned are now turned over to the County Treasurer monthly and budgets are prepared for the interest fund. See MAR finding number 8.

6. Associate Circuit Division's Controls and Procedures

- A. Receipts were not always deposited timely.
- B. Checks were not restrictively endorsed until deposits were prepared.
- C. Formal bank reconciliations were not prepared for the municipal bank accounts.
- D. Monthly listings of liabilities (open items) were prepared, but the listings were not reconciled to the cash balances.
- E. A ledger of interest monies earned and spent, and the balance of the interest fund were not maintained for some interest-bearing accounts.

Recommendation:

The Associate Circuit Judge:

- A. Ensure all receipts are deposited daily or when accumulated receipts exceed \$100, and ensure the change fund is maintained at a constant amount.
- B. Ensure all checks are restrictively endorsed immediately upon receipt.
- C. Ensure formal monthly bank reconciliations are prepared for all accounts.

- D. Ensure a complete and accurate open items list is maintained and reconciled to the cash balance monthly. Any discrepancies should be promptly investigated and resolved.
- E. Ensure an interest ledger to record interest earned and expenditures of interest fund monies is maintained for all accounts. The ledger should be reconciled to the available cash balance monthly.

Status:

A,B,D,
& E. Not implemented. See MAR finding number 7.

- C. See our audit report on the Eighteenth Judicial Circuit, Associate Division III, Municipal Division, Cooper County, Missouri for the period January 1, 1997 through March 31, 2001 (report number 2001-67).

7. Public Administrator Payments

Adequate supporting documentation was not maintained for all expenditures made on behalf of the wards.

Recommendation:

The Associate Circuit Judge require the Public Administrator to obtain and retain adequate supporting documentation for all disbursements made on behalf of the estates.

Status:

Implemented.

8. Prosecuting Attorney's Controls and Procedures

- A. General bank account receipt slips were not prepared immediately upon receipt of monies.
- B. Monies received were not always deposited on a timely basis.
- C. The method of payment was not indicated on the one-write ledgers.

Recommendation:

The Prosecuting Attorney:

- A. Require receipt slips be issued for all monies received at the time of receipt.
- B. Deposit receipts daily or when accumulated receipts exceed \$100.
- C. Ensure the method of payment is indicated on the receipts records and reconciled to the composition of deposits.

Status:

A&C. Implemented.

B. Not implemented. See MAR finding number 9.

9. Assessor's Controls and Procedures

- A. Receipt slips were not issued for some monies received.
- B. Checks and money orders received were not restrictively endorsed immediately upon receipt.
- C. Receipts were not transmitted to the County Treasurer intact.
- D. The Assessor did not file monthly reports of fees with the County Commission.

Recommendation:

The Assessor:

- A. Issue receipt slips for all monies received and account for the numerical sequence of receipt slips issued.
- B. Restrictively endorse all checks and money orders immediately upon receipt.
- C. Transmit all monies received to the County Treasurer intact. The composition of checks and cash received should be reconciled to the composition of amounts turned over to the County Treasurer. In addition, if a change fund is needed it should be maintained at a constant amount.
- D. File monthly reports of fees in accordance with state law.

Status:

A-D. Implemented.

10. Senate Bill 40 Board

- A. The Senate Bill 40 Board contracted with a NFP for administrative services. The Board did not adequately monitor the NFP's work and did not approve all expenditures.
- B.1. The Board did not review supporting documentation for the expenditures throughout the year.
 - 2. The Board also provided funds for various large purchases made by the NFPs. However, bidding documentation was not maintained for some of these purchases.
- C.1 The contracts with the NFPs were not adequate and did not guarantee the provision of any specified services to residents of Cooper County.
 - 2. The Board did not always obtain written contracts for services received.
 - 3. Formal contract amendments were not prepared when the original contract amounts were exceeded.

Recommendation:

The Senate Bill 40 Board:

- A. Take a more active role in overseeing the work performed by the NFP to ensure county monies are being expended properly. In addition, all expenditures should be approved by the Board and the approval should be documented.
- B.1. Review and approve all expenditures based upon vendor-provided invoices.
 - 2. Require NFPs to solicit bids for significant purchases which are to be funded by the Board.
- C. Enter into more specific contracts that clearly define the responsibilities of each party, and obtain and review periodic service reports to ensure services are provided in accordance with the contractual terms. The board should ensure contract changes are documented in written contract amendments.

Status:

A&B. Implemented.

C. Not implemented. See MAR finding number 10.

STATISTICAL SECTION

History, Organization, and
Statistical Information

COOPER COUNTY, MISSOURI
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

Organized in 1818, the county of Cooper was named after Benjamin Cooper. Cooper County is a county-organized, third-class county and is part of the Eighteenth Judicial Circuit. The county seat is Boonville.

Cooper County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials.

Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records of importance to the county's citizens.

Counties typically spend a large portion of their receipts to support general county operations and to build and maintain roads and bridges. The following chart shows from where Cooper County received its money in 2000 and 1999 to support the county General Revenue and Special Road and Bridge Funds:

SOURCE	2000		1999	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
Property taxes	\$ 732,746	26	679,778	25
Sales taxes	593,767	21	537,839	20
Federal and state aid	1,013,378	36	985,947	36
Fees, interest, and other	485,025	17	500,915	19
Total	\$ 2,824,916	100	2,704,479	100

The following chart shows how Cooper County spent monies in 2000 and 1999 from the General Revenue and Special Road and Bridge Funds:

USE	2000		1999	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
General county government	\$ 995,580	37	906,004	38
Public safety	563,834	21	671,515	29
Highways and roads	1,115,534	42	768,478	33
Total	\$ 2,674,948	100	2,345,997	100

In addition, Cooper County has a Law Enforcement Center Fund, with receipts of approximately \$956,000 and \$585,000 in 2000 and 1999, respectively, for the purpose of public safety; and a Road and Bridge Trust Fund, with receipts of approximately \$609,000 and \$551,000 in 2000 and 1999, respectively, for the purpose of road improvements.

The county maintains approximately 84 county bridges and 558 miles of county roads.

The county's population was 14,732 in 1970 and 14,835 in 1990. The following chart shows the county's change in assessed valuation since 1970:

		Year Ended December 31,				
		2000	1999	1985*	1980**	1970**
		(in millions)				
Real estate	\$	80.3	77.4	50.2	33.3	24.7
Personal property		33.2	30.7	11.7	10.1	7.1
Railroad and utilities		28.6	27.8	19.9	12.5	9.7
Total	\$	142.1	135.9	81.8	55.9	41.5

* First year of statewide reassessment.

** Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Cooper County's property tax rates per \$100 of assessed valuations were as follows:

		Year Ended December 31,	
		2000	1999
General Revenue Fund	\$	0.2050	0.2100
Special Road and Bridge Fund*		0.3100	0.3100
Senate Bill 40 Board Fund		0.2000	0.2000
Hospital Maintenance Fund		0.1500	0.1500

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county bills and collects property taxes for itself and most other local governments. Taxes collected were distributed as follows:

		Year Ended February 28 (29),	
		2001	2000
State of Missouri	\$	42,582	41,352
General Revenue Fund		304,928	294,053
Special Road and Bridge Fund		436,590	423,575
Assessment Fund		78,860	74,538
Senate Bill 40 Board Fund		275,367	262,368
School districts		5,543,163	5,217,972
Library district		196,954	191,171
Ambulance district		168,511	163,443
Fire protection district		194,390	169,492
Overton-Wooldridge Levee District		7,163	13,386
Hospital Maintenance Fund		210,682	204,409
Nursing Home District		36,649	34,952
Cities		462,747	445,648
County Clerk		263	255
County Employees' Retirement		32,159	27,851
Other		47,960	52,808
Commissions and fees:			
General Revenue Fund		118,483	112,235
Total	\$	<u>8,157,451</u>	<u>7,729,507</u>

Percentages of current taxes collected were as follows:

		Year Ended February 28 (29),	
		2001	2000
Real estate		93.9 %	91.6 %
Personal property		82.9	84.8
Railroad and utilities		98.3	98.6

Cooper County also has the following sales taxes; rates are per \$1 of retail sales:

		Rate	Expiration Date	Required Property Tax Reduction
General	\$.0050	None	50
Road and Bridge Capital Improvements		.0050	2004	None
Enhanced 911		.0025	None	None
Law Enforcement Center		.0050	None	None

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

Officeholder	2001	2000	1999
County-Paid Officials:			
Eddie Brickner, Presiding Commissioner	\$	27,649	26,329
Bob Brueckner, Associate Commissioner		25,649	24,329
Howard Simmons, Associate Commissioner		25,649	24,329
Darryl Kempf, County Clerk*		46,716	46,803
Douglas Abele, Prosecuting Attorney		59,807	59,807
Paul Milne, Sheriff		43,300	41,300
Stanley Serck, County Treasurer		29,600	28,330
Larry Jones, County Coroner		8,080	7,080
Wade Davis, Public Administrator **		30,927	27,784
Carol Nauman, County Collector,***			
year ended February 28 (29),	46,407	46,000	
James R. Lachner, County Assessor, ****			
year ended August 31,		39,132	39,132
* Includes \$5,492 and \$5,579 from commissions earned for performing services related to city property taxes for 2000 and 1999, respectively.			
** Includes fees received from probate cases.			
*** Includes \$4,977 and \$4,776 from commissions earned for collecting city property taxes for the years ended February 28(29), 2001 and 2000, respectively.			
**** Includes \$900 annual compensation received from the state.			
State-Paid Officials:			
Jammey Brandes, Circuit Clerk and Ex Officio Recorder of Deeds		46,127	44,292
Kenton G. Askren, Associate Circuit Judge		97,382	87,235

A breakdown of employees (excluding the elected officials) by office at December 31, 2000, is as follows:

Office	Number of Employees Paid by	
	County	State
County Commission	1	0
Circuit Clerk and Ex Officio Recorder of Deeds*	2	1
County Clerk	3	0
Prosecuting Attorney**	4	0
Sheriff*	7	0
County Collector*	2	0
County Assessor	3	0
Associate Division**	2	2
Probate Division	0	1
Road and Bridge	15	0
Nursing Service**	5	0
Child Support Division***	3	0
Enhanced 911	11	0
Law Enforcement Center	18	0
Total	<u>76</u>	<u>4</u>

* Includes one part time employee.

** Includes two part time employees.

*** The state reimburses the county for approximately 66 percent of payroll costs.

In addition, the county pays a proportionate share of the salaries of other circuit court-appointed employees. Cooper County's share of the Eighteenth Judicial Circuit's expenses is 29.51 percent.

* * * * *